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Chapter Five: Reporting

Importance of the Employer's Annual Report of Earnings form

The Employer's Annual Report of Earnings form provides the information necessary to establish and record earned service credit, salary rates, creditable earnings, and contributions for members. The integrity of each member's retirement record depends upon the accuracy of this form. The form also provides the information necessary to prepare the member's Personal Statement of Benefits.

Every TRS employer is required to file an annual report with TRS each fiscal year.

The accuracy and completeness of the Employer's Annual Report of Earnings form must be certified by the district superintendent, business manager, or payroll officer on the Summary and Certification of Employer's Annual Report of Earnings form. In addition, the Summary and Certification reconciles contributions owed with the actual amounts remitted to TRS.

Information for the Employer's Annual Report of Earnings form

The Employer's Annual Report of Earnings form should include only earnings for the current fiscal year. After you've filed the annual report for a fiscal year, necessary corrections can be made by filing the Employer's Report of Adjustments to Earnings form for previously reported earnings.

When a claim for benefits (retirement, disability, death) or refund is initiated prior to the date TRS completes the review of the Employer's Annual Report of Earnings form, a Supplementary Report form must be completed by the school district.

Forms related to the Employer's Annual Report of Earnings form

Below is a list of forms related to the Employer's Annual Report of Earnings form.

- Summary and Certification of Employer's Annual Report of Earnings (signature required)^{1, 2}
- Reconciliation of Health Insurance Contributions^{1, 2}
- Retirement Contribution Compliance Questionnaire²
- Employer's Sick Leave Report^{1, 2}
- Employer's Leave of Absence Report^{1, 2}
- Sabbatical Leave Certification^{1, 2}
- Employer's Report of Adjustments to Earnings – filed after discovery of an error on a previously filed annual report

¹ These reports may be generated by using the Automated Reporting System (ARS).

² These forms are filed with the annual report.

In addition to the forms listed above, if you file the annual report using the Automated Reporting System (ARS), you also will file the following items:

- Computer diskette with files
- Edit report with district responses to edit codes

ARS users may generate several additional reports for district use only.

Filing the Employer's Annual Report of Earnings form

General instructions

Employers with 50 or more contributing members are required to file their Employer's Annual Report of Earnings form via the Automated Reporting System (ARS). Employers with fewer than 50 contributing members may file using paper forms, but are strongly encouraged to file using the ARS.

In June, TRS mails to each employer instructions for using the ARS and filing the Employer's Annual Report of Earnings form.

Employers filing paper forms will be provided with one blank form, which should be copied if more forms are needed. Handwritten reports should be prepared with black ink.

After you complete the Employer's Annual Report of Earnings form, prepare the Summary and Certification of Employer's Annual Report of Earnings form and the Reconciliation of Health Insurance Contributions form.

Make one copy of the Employer's Annual Report of Earnings, Summary and Certification of the Employer's Annual Report of Earnings, and Reconciliation of Health Insurance Contributions forms. Mail the original forms to the TRS Springfield office by August 15. Please keep a copy in the district office for your records.

The Illinois Pension Code provides for a penalty of \$250 per day for each day the Employer's Annual Report of Earnings form is not on file after the August 15 deadline. The postmark date is used as the report's receipt date. If the postmark is made by an entity other than the U.S. Post Office (e.g., a postage meter), the postmark must show a date of August 15 or before and must be received by TRS no later than four working days after August 15. Envelopes must be properly addressed to TRS if the reports are to be considered filed on time. Correct postage must be paid by the employer. Annual reports failing to materially conform with applicable laws and rules of TRS will be returned to the employer and will not be deemed received until properly corrected and returned to TRS. Penalties will be assessed if the reports are returned to TRS after August 15.

Another entity, such as a Treasurer's office, or CPA firm, etc., may complete the annual report, however, the district is responsible for ensuring that the annual report is completed accurately and submitted by the deadline.

Automated Reporting System

The Automated Reporting System is a cost-free software program for employers to use in the annual report filing process. Employers input data into the ARS by manually entering the data, recovering from an annual report diskette from a previous year, or importing data from a diskette containing a file generated from your payroll system in a specific ASCII fixed-length format.

The ARS contains an extensive help system designed to assist you in using the software program. Additional assistance is available by calling Employer Services at (888) 877-0890.

The Automated Reporting System is an easy-to-use Windows-based system jointly developed by the Illinois State Board of Education (ISBE) and the Teachers' Retirement System (TRS). In addition to being used to file the annual report with the Teachers' Retirement System, the



software can be used to file the Teacher Service Record with the ISBE. The software is available via a CD provided by TRS or on the Internet. The software is designed to run on a personal computer (IBM or compatible) with Windows Version 95 or higher, a diskette drive and a printer attached to the computer.

In June of each year, all employers are mailed an annual report packet from TRS. The packet contains the ARS software on CD, a booklet with instructions for installing the software, and a blank, labelled diskette to be used for the annual report export.

One of the advantages to using the ARS is the edit report process. The process gives the employer an opportunity to explain situations that TRS will be required to research. The process involves flagging these situations with an edit code. An edit code does not necessarily mean that the information entered in the record is incorrect. Many edit codes are reasonableness checks, prompting TRS to verify the employee data. A detailed note on the Edit Report may prevent an inquiry from TRS. Other edit codes are considered fatal and indicate that the data is incorrect or not in accordance with reporting guidelines. Employers should not modify the employee data just because an edit exists. Modifications to the employee data should be made only if the original information is incorrect or not in accordance with reporting guidelines.

Once the annual report is completed, the employer exports the information to a diskette. The diskette should be mailed to TRS along with the Edit Report, Summary and Certification of Employer's Annual Report of Earnings form, Reconciliation of Health Insurance Contributions form, and the Retirement Contribution Compliance Questionnaire. You should refer to the booklet provided with your annual report packet for additional information. Please feel free to contact the TRS Employer Services Department at (888) 877-0890 if you have questions about the Automated Reporting System.

Specific instructions

(An index of examples is available at the beginning of this chapter.)

Columns 1 and 2 - Name, Date of Birth, Social Security number, Gender

For each member you report, provide and verify the member's name, date of birth, Social Security number, and gender. List all members in alphabetical order. If you have been notified of an incorrect Social Security number, please ensure all employer records, including the Automated Reporting System, have been corrected.

Column 3 - Type of employment

Complete for every member

F = Full-time

- Employed in a TRS-covered position
- Employed for four or more clock hours per day
- Employed for five days per week (Monday through Friday)
- Has an employment agreement to work a specified period of time
- Has an established annual salary rate

P = Part-time contractual

- Employed in a TRS-covered position
- Employed for fewer than four clock hours per day or five days per week
- Has an employment agreement to work a specified period of time
- Has an established annual salary rate

H = Part-time noncontractual (hourly or daily)

- Employed in a TRS-covered position
- Employed for fewer than four clock hours per day or five days per week
- Paid on an hourly or daily basis
- Doesn't have an established annual salary rate (e.g., homebound teacher or tutor)

S = Substitute

- Employed in a TRS-covered position
- Employed as temporary replacement of another teacher, regardless of the length of employment or rate of pay

E = Extra duties not requiring certification

- Performs only extra duties that do not require certification. The Illinois State Board of Education (not the individual employer or TRS) determines if a position or duty requires certification.
- Must be employed as a contractual teacher (F or P) by another TRS-covered employer
- Report the member as F, P, or H (depending on the employment agreement and daily work schedule) if an extra duty requiring certification is performed.

If a member works in more than one employment type during the school year, list the member only once on the Employer's Annual Report of Earnings form. (See "Multiple employment types and multiple salary rates")

Clock hours defined

- (1) If the member is paid an hourly rate, clock hours are the number of hours for which he or she is paid.
- (2) For salaried members, clock hours equal the time the member is required to be present.

Planning periods and time between classes for changes are included in clock hours.

The examples in this guide assume a seven clock-hour day unless otherwise indicated.

Column 4 - Number of days in employment agreement

Complete for every member

- Equal to the number of days in the school term or the member's employment agreement, if longer.
- For most members, Column 4 will be equal to 180 or 185.



- For teachers who perform work requiring teacher certification during the summer months, days in the employment agreement must be increased by the number of summer days worked.
- 10-, 11-, or 12-month administrators will typically be reported as 220, 240, or 261 days.
- If a member works a partial year, Column 4 will be equal to what he or she would have worked had the member been employed the full year.

Column 5 - Total number of days paid

Complete for F, P, H, and S

- Do not complete for E. Enter "0."
- Report the total number of days, Monday through Friday, during the school year for which the member performed duties requiring certification.
- Do not include:
 - unpaid snow days
 - days during which only extra duties not requiring certification were performed
 - unpaid holidays and vacations
 - Saturdays, unless the day qualifies as a day of service and the service was required due to a lawful day of attendance
 - days paid by lump sum but not worked, such as accumulated vacation and sick days or contract buy-outs
 - paid leaves of absence
- Credit is granted for each day or partial day worked. **Do not combine partial days to full day equivalents.**

Examples:

- Teacher A worked 72 full days and 36 half days. Report "108" in Column 5.
- Teacher B worked 180 half days. Report "180" in Column 5.
- Teacher C worked 5 full days and 4 partial days. Report "9" in Column 5.

Column 6 - Annual salary rate

Complete for all members

- **For employment type F:**
The annual salary rate should reflect what would have been earned if the member worked his or her normal schedule, with no docks, for the entire school term or length of the employment agreement, if longer. Include in the salary rate the annual contract rate, the value of any reportable flexible benefit plan in which the member participates, earnings for reportable extra duties, and severance payments (see Chapter 3, Creditable Earnings).
- **For employment type P:**
The annual salary rate must be representative of the part-time schedule. The annual salary rate represents what would have been earned in the part-time position if the member worked his or her normal schedule, with no docks, for the entire school term

or length of the employment agreement, if longer. Include in the salary rate the base annual contract for the position, the value of any reportable flexible benefit plan in which the member participates, earnings for reportable extra duties, and severance payments (see Chapter 3, Creditable Earnings). **Do not report the full-time equivalent rate.**

- **For employment types H and S:**

Report the annual salary rate equal to creditable earnings.

- **For employment type E:**

If the extra duty is performed on a contractual basis, the annual salary rate reported is equal to the contracted amount. If the extra duty is not a contractual duty, the annual salary rate is reported equal to creditable earnings.

If a member is employed at more than one salary rate in a school year, report an average rate. (See “Multiple employment types and multiple salary rates”)

For assistance in computing annual salary rates, contact the TRS Employer Services Department at (888) 877-0890 or employers@trs.state.il.us.

Column 7 - Creditable earnings

Complete for all members

- Column 7 should reflect the actual creditable earnings earned by the member including employer-paid 9 percent member contributions. (See Chapter 3, Creditable Earnings.)
- On each year’s annual report, include only creditable earnings for the reported school year, even if prior school-year or future school-year creditable earnings were paid during the current school year.
- When prior term earnings are paid in the current year and they were not reported on the Employer’s Annual Report of Earnings form for the prior year, complete the Employer’s Report of Adjustments to Earnings form. (See Examples 56, 57, and 58.)
- **For F, P and E employment types:** If a member was employed for the entire school term and was not docked for any days during the term, Column 6, Annual Salary Rate, will be equal to the creditable earnings in Column 7. Column 6 will be greater than Column 7 if the member was docked for any days or was employed for less than the full term.
- **For H and S employment types:** Annual salary rate always equals creditable earnings.
- Column 7, Creditable Earnings, can **never** exceed Column 6, Annual Salary Rate.

Column 8 - Retirement contributions

Complete for all members

- The amount indicated in this column is equal to 9 percent of the creditable earnings reported in Column 7.
- By law, this amount is excluded from taxable income.



Column 9 - Sum of Column 7 paid from special trust funds or federal funds

- List the creditable earnings included in Column 7 that were paid from special trust or federal funds.
- Round to the nearest whole dollar.
- Include members who received stipends or substitute pay from federal funds.
- Do not include creditable earnings paid from state funds or federal funds provided under Title XX for adult and youth education classes for persons whose schooling has been interrupted or from the Vocational Education Act of 1963.
- Do not list the 10.5 percent employer contributions in Column 9; list only creditable earnings paid from a special trust or federal fund.
- The payment of a member's salary from special trust or federal funds will not change the amounts reported in Column 6 or 7 or the required 9 percent member contributions.

Filing the Summary and Certification of Employer's Annual Report of Earnings and Reconciliation of Health Insurance Contributions forms

Summary and Certification of Employer's Annual Report of Earnings and Reconciliation of Health Insurance Contribution forms will be sent to each school district that has indicated they will be filing a paper Employer's Annual Report of Earnings form.

Automated Reporting System users must prepare and print these reports using the Automated Reporting System. (Please refer to the help menu.)

Please use your Employer Statement when completing the contributions remitted portions of these forms.

The accuracy of the Employer's Annual Report of Earnings form and other related reports must be certified on the Summary and Certification form by the district superintendent, payroll officer, or business manager. Include the name of the district's superintendent and the name and telephone number of the individual to contact with questions concerning the Employer's Annual Report of Earnings form.

Make copies of the forms for district records. Attach the original forms to the Employer's Annual Report of Earnings form and return them to the TRS Springfield office with any required payments by **August 15**.

Please call the TRS Accounting Department with questions about the remittance of retirement and THIS Fund contributions. If you have questions about the reconciliation of the contributions, please contact the TRS Employer Services Department. Both departments can be reached at (888) 877-0890 or employers@trs.state.il.us.

TRS summary of annual report documents

Report/Form	Produced by ARS Version 8.0	Send diskette to TRS	Send original paper copy to TRS	Keep copy for district
Annual Report data file	x	x		x
Draft Report	x			
Edit Report (TRS)	x		x	x
Final Report - all employment types	x			x
Final Report - select employment types (optional)	x			
Summary and Certification of Employer's Annual Report of Earnings (signed)	x	x*	x	x
Reconciliation of Health Insurance Contributions	x	x*	x	x
Employer's Sick Leave Report	x	x		x
Leave of Absence Report (if applicable)	x	x		x
Sabbatical Leave Certification (if applicable)	x	x		x
Search Report (optional)	x			
Retirement Contribution Compliance Questionnaire			x	x

- * These reports are contained on the diskette, but they are also required to be printed and submitted to TRS along with the diskette. The Summary and Certification of Employer's Annual Report of Earnings requires an original inked signature.

Annual report examples

Full-time teacher

If the teacher was employed for the entire school term or employment agreement, if longer, and was not docked during the period, the annual salary rate (Column 6) will be equal to the creditable earnings (Column 7). Salary rate should **not** be reported as the full-time or full-load equivalent for a teacher who works less than the district's full day or less than full-time.

If the teacher was full-time (F) but was employed for less than the entire school term or was docked, total number of days paid (Column 5) should reflect only the actual time worked. Creditable earnings (Column 7) will be less than the salary rate (Column 6). The annual salary rate (Column 6) should reflect the amount the teacher would have earned had he or she worked the entire term.

Teachers employed for the school term are frequently paid over 12 months. When a nine-month teacher has his or her salary paid over a period of time longer than the school term, you must report salary earned during the school term rather than salary paid. When the teacher's employment agreement is longer than the school term, the salary rate reported must reflect the rate for the fiscal year beginning July 1 and ending June 30.



Example 1: Full-time teacher - employed partial year

Teacher A worked full-time for only the first semester. Her annual salary was \$40,000. There were 89 paid days in the first semester and 91 days in the second semester for a total of 180 paid days in the school term. During the first semester, Teacher A was the girls' basketball coach. The annual coaching stipend was \$3,000, of which she earned \$1,500.

Annual salary rate:

Base rate	\$40,000.00
Basketball coach	3,000.00
Total salary rate	<u>\$43,000.00</u>

Creditable earnings:

Base earnings: $\$40,000 \div 180 \times 89 = \$$	19,777.78
Basketball coach	1,500.00
Total earnings	<u>\$21,277.78</u>

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher A	F	180	89	43,000.00	21,277.78	1,915.00	
	999-99-9999								

Example 2: Full-time teacher - four clock hours daily

Teacher B worked all year on a reduced schedule that consisted of four clock hours daily. The salary schedule rate for a full-load teacher was \$42,000; thus, she was paid \$24,000.00 ($4 \div 7$). There were 185 paid days in the school term.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher B	F	185	185	24,000.00	24,000.00	2,160.00	
	999-99-9999								

Example 3: Full-time teacher - paid over 12 months

Teacher C contracted to teach a nine-month term. She actually earned her \$37,000 salary during the nine months but was paid on a 12-month basis. Since the annual report covers the fiscal year from July 1 through June 30, the annual report must indicate the total amount earned by June 30, even if salary payments for that term extend through August of the next school year.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher C	F	180	180	37,000.00	37,000.00	3,330.00	
	999-99-9999								

Example 4: Full-time teacher - federal funds

One-half of Teacher D's creditable earnings were paid from federal funds. Total earnings, including the federal funds for this teacher, were \$32,000. Report \$32,000 in Columns 6 and 7, and report \$16,000 in Column 9.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher D	F	185	185	32,000.00	32,000.00	2,880.00	16,000
	999-99-9999								

Example 5: Full-time teacher - administrator with 12-month contract

Administrator E's contract runs September through August. His contract rate for the current year ending August 31 was \$60,000. For the year ending the following August 31, his contract rate is \$62,000. His salary rate and creditable earnings for the current school year are computed as follows:

$$\begin{aligned}
 \$60,000 \div 12 &= \$5,000/\text{month} \times 2 \text{ (July and August)} &= \$10,000.00 \\
 \$62,000 \div 12 &= \$5,166.67/\text{month} \times 10 \text{ (September through June)} &= 51,666.70 \\
 &&= \underline{\underline{\$61,666.70}}
 \end{aligned}$$

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Administrator E	F	260	260	61,666.70	61,666.70	5,550.00	
	999-99-9999								

Example 6: Full-time teacher - administrator with 11-month contract

Administrator F had an 11-month employment agreement. His contract period was for the 240-day period from August 1 through June 30; however, he was paid over the 12-month period August 1 through July 31. His contract rate was \$55,000 beginning August 1 and ending June 30. Although the cash paid during the period beginning July 1 and ending June 30 was less than \$55,000, the amount reported must indicate the total amount **earned** during the fiscal year.

Annual salary rate and creditable earnings: \$55,000.00

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Administrator F	F	240	240	55,000.00	55,000.00	4,950.00	
	999-99-9999								

Part-time contractual teacher

If the part-time contractual (P) teacher was employed for the entire school term or employment agreement, if longer, and was not docked for any time during the period, the annual salary rate (Column 6) will be equal to the creditable earnings (Column 7). **Do not report the full-time equivalent salary rate for part-time teachers.** Column 6 will be greater than Column 7 if the member was docked for any days or was employed for less than the full term. When this situation occurs, please provide an explanation on the edit report. If you are using paper forms instead of the ARS, please provide a footnote explanation.

The number of days in employment agreement (Column 4) should reflect the number of days in your school term or employment agreement, if longer, plus days worked during the summer months performing duties requiring teacher certification even if the teacher is employed to work fewer than five days per week.

To complete Column 5, Total No. of Days Paid, count every day worked (Monday through Friday) using the school calendar. If the teacher is employed the entire term and works five days per week, the number of days paid (Column 5) will equal the days in the employment agreement (Column 4). If the teacher works fewer than five days per week or less than the full school term or employment agreement, if longer, Column 5 will be less than Column 4.

Do not multiply Column 4 by the percentage of time the teacher is working to estimate days paid. **Do not** combine partial days into full-day equivalents when reporting days paid.

Example 7: Part-time contractual teacher - three days per week

Teacher G was employed three full days per week for the 9-month school term in a position that would pay \$30,000 on a regular full-time basis. The teacher actually earned \$18,000 (3/5) for the year of part-time employment. No earnings were docked. There were 185 days in the school term. The days Teacher G worked were recorded on a copy of the district's school calendar. Based upon a review of the calendar, Teacher G worked 115 days.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999 999-99-9999	Teacher G	P	185	115	18,000.00	18,000.00	1,620.00	

Example 8: Part-time contractual teacher - partial year

Teacher H was employed two hours per day. He was unable to complete the year and left after 100 days. His salary, had he stayed, would have been \$8,285.71. His actual creditable earnings were \$4,478.76.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999 999-99-9999	Teacher H (a)	P	185	100	8,285.71	4,478.76	403.08	

(a) Teacher H worked September 1 through January 31. He was employed five days per week, two hours per day.

Part-time noncontractual teacher

Tutors and homebound teachers are common examples of teachers who should be reported as employment type H.

Always report the annual salary rate (Column 6) as equal to creditable earnings (Column 7). **The only duties reportable for the part-time noncontractual member are those duties which, by law, require certification.**

The number of days in the employment agreement (Column 4) should reflect the number of days in the employer's school term plus days worked during the summer months performing duties requiring teacher certification. The total number of days paid (Column 5) includes every day, Monday through Friday, during which certified duties are performed. When reporting the total number of days paid, do **not** convert partial days into full-day equivalents. For example, if a homebound teacher worked four half days, the total number of days paid reported in Column 5 is four.

Example 9: Part-time noncontractual - homebound teacher

Teacher I is a homebound teacher who taught, as needed, 10 full days and 30 partial days (2 to 4 hours per day) during the school year. She earned \$3,200.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher I	H	180	40	3,200.00	3,200.00	288.00	
	999-99-9999								

Example 10: Part-time noncontractual - social worker

Teacher J is a social worker. The district paid her \$300 for each case evaluation she completed. During the months of February and March, she worked a total of six days performing three case evaluations.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher J	H	180	6	900.00	900.00	81.00	
	999-99-9999								

Substitute teacher

Report as employment type S (substitute) a teacher who is employed as a temporary replacement for a regular teacher, regardless of the length of employment or rate of pay.

Whether a substitute teacher is paid at the substitute daily rate or at the salary schedule rate, the annual salary rate (Column 6) is **always** reported equal to creditable earnings (Column 7). **The only duties reportable for the substitute are those duties which, by law, require certification.**



The number of days in employment agreement (Column 4) should reflect the number of days in your school term plus days worked during the summer months performing duties requiring teacher certification. The total number of days paid (Column 5) includes every day, Monday through Friday, during which certified duties are performed. When reporting the total number of days paid, do **not** combine partial days into full-day equivalents. For example, if a substitute teacher worked two half days, the total number of days paid reported in Column 5 is two.

Example 11: Substitute teacher - full days

Teacher K substituted on an on-call basis for 18 full days during the school year. The district's substitute rate was \$65. Teacher K was paid \$1,170.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher K	S	180	18	1,170.00	1,170.00	105.30	
	999-99-9999								

Example 12: Substitute teacher - partial days

Teacher L substituted eight full days and six half days. He earned \$770.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher L	S	185	14	770.00	770.00	69.30	
	999-99-9999								

Example 13: Substitute teacher - earnings

Teacher M, a certified teacher, works as a teacher's aide. He is paid \$70 per day. For one day he was reassigned to a full day of substitute teaching for which he received an extra \$20. The total he received for the substitute teaching was \$90 (\$70 + \$20).

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher M	S	180	1	90.00	90.00	8.10	
	999-99-9999								

Example 14: Substitute teacher - paid at two different rates and noncertified duties

Teacher N worked as a substitute teacher while another teacher was on a leave of absence. District 100 pays its long-term substitutes \$60 per day for the first 20 days and \$115 per day thereafter. Teacher N worked a total of 50 full days and was paid a total of \$4,650. Teacher N was also the class sponsor for which he was paid \$300.

Total salary rate and creditable earnings:

\$60 x 20 days = \$1,200

\$115 x 30 days= 3,450

\$4,650

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
M	99/99/9999	Teacher N	S	185	50	4,650.00	4,650.00	418.50	
	999-99-9999								

Since class sponsorship does not require a teaching certificate, only Teacher N's earnings as a substitute teacher are reportable to TRS. The class sponsorship earnings are not reportable.

Example 15: Substitute teacher - paid full-time rate

Teacher O substituted the entire second semester for a teacher who was on maternity leave. Teacher O was paid at the salary schedule rate of \$25,000. The school term was 180 days of which she worked 88 and was paid \$12,222.22.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
F	99/99/9999	Teacher O	S	180	88	12,222.22	12,222.22	1,100.00	
	999-99-9999								

Extra duty reporting**Full-time (F) and part-time contractual (P):**

Extra duties that involve teaching or supervising students and other assignments related to the academic program are reportable as salary for full-time and part-time contractual teachers.

If the extra duty is performed on a contractual basis, include the contracted amount in the annual salary rate, even if the member did not complete the entire contract.

Substitute (S) and part-time noncontractual (H):

Extra duties performed by substitutes or part-time noncontractual teachers are **not reportable** unless the extra duty requires certification by law. Extra duties that require certification are reportable regardless of employment status (e.g., band director, athletic director). (For more information about extra duty reporting, see Chapter 3, Creditable Earnings.)



Extra duties not requiring certification (E)

Earnings for an individual who is not employed as a regular teacher but who performs extra duties that do not require certification are reportable **only** if the individual is employed as a full-time or part-time contractual teacher by another TRS-covered employer. (See Example 20.)

Extra duties requiring certification

A teacher who performs extra duties that require certification and who is not employed as a regular teacher is reported as full-time (F), part-time contractual (P) or part-time noncontractual (H), depending upon the employment agreement and work schedule.

For example, Teacher A was employed in District 100 as assistant band director and worked two hours daily. District 100 would report him as employment type P (part-time contractual).

The Illinois State Board of Education, not the individual employer, determines whether a position or extra duty requires certification. (See Chapter 3, Creditable Earnings, for a listing of extra duties).

Example 16: Extra duty - full-time teacher

Teacher P worked the 9-month school term at a salary of \$25,000. He also received \$200 for working at speech contests. There are 180 days in the school term.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher P	F	180	180	25,200.00	25,200.00	2,268.00	
	999-99-9999								

Example 17: Extra duty - part-time contractual teacher

Teacher Q was employed two hours per day for the 9-month school term. The school term was 185 days. She earned \$9,666.67. She also earned \$1,500 for coaching.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher Q	P	185	185	11,166.67	11,166.67	1,005.00	
	999-99-9999								

Example 18: Extra duty - substitute teacher

Teacher R worked 50 full days as a substitute teacher and was paid \$3,000. At the same school district, he also coached football and track and was paid \$2,250. In addition, Teacher R was paid \$75 for lunchroom supervision.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher R	S	180	50	3,000.00	3,000.00	270.00	
	999-99-9999								

Since coaching and lunchroom supervision do not require a teaching certificate, only Teacher R's earnings as a substitute teacher are reportable to TRS. The coaching and lunchroom supervision earnings are not reportable.

Example 19: Extra-duty - part-time noncontractual teacher

Teacher S was a homebound teacher on an as needed basis. He worked two hours per day for 37 days and was paid \$740. He also performed study hall supervision on those same days and was paid \$250.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher S	H	185	37	740.00	740.00	66.60	
	999-99-9999								

Since study hall supervision does not require teacher certification and he is a part-time noncontractual teacher (H), only Teacher S's homebound earnings are reportable to TRS. The study hall supervision earnings are not reportable.

Example 20: Extra duty - coach in different district

Teacher T was employed full-time (F) at District 100. He was also employed as a football coach in District 200. His contract stated he would be paid \$2,500 to coach the entire four-month season. Teacher T resigned from his coaching position after two months and earned \$1,250.

Report days paid equal to 0 for type E employment.

District 200 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher T	E	185	0	2,500.00	1,250.00	112.50	
	999-99-9999								



Docked days

Reduce creditable earnings by the amount docked. Also reduce days paid for days docked at full pay. Do not reduce days if a docking occurs at less than the teacher's full daily per diem. (See Example 23.)

If a member (either full-time [F] or part-time contractual [P]) is docked, do not reduce the annual salary rate reported in Column 6. Column 6 should be the member's salary rate assuming he or she worked the entire school term or the length of his or her employment agreement, whichever is greater, and no time was docked.

Example 21: Docked days - full-time teacher

Teacher U was full-time (F) with an annual salary rate of \$28,000. The school term was 180 days. She was docked for 15 days, and \$2,333.33 ($\$28,000 \div 180 \times 15$) was deducted from her pay. Teacher U was paid \$200 for internal substitution. She was also the class sponsor. The class sponsor stipend of \$300 was prorated in the same manner as her regular salary: ($\$300 \div 180 \times 15 = \25.00 docked: $\$300 - 25 = \275.00 paid).

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
F	99/99/9999	Teacher U	F	180	165	28,500.00	26,141.67	2,352.75	
	999-99-9999								

Example 22: Docked days - part-time contractual teacher

Teacher V was part-time contractual (P) for the entire school term with an annual salary rate of \$20,800. Her contract required her to work four full days per week, 148 days in the school term. She was docked for eight days, and \$1,124.32 was deducted from her pay.

Days paid: $148 - 8 = 140$

Per diem: $\$20,800 \div 148 = \140.54

Pay docked: $\$140.54 \times 8 = \$1,124.32$

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
F	99/99/9999	Teacher V	P	185	140	20,800.00	19,675.68	1,770.81	
	999-99-9999								

Example 23: Docked days - full-time teacher docked at substitute rate

At District 100 teachers receive their normal daily per diem less \$75, the cost of the substitute teacher, for up to three personal days used per school term.

Teacher W was a full-time teacher at District 100 and was paid at a base rate of \$30,000. She took two personal leave days during the 180 day school term and was docked \$75 for each day.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999 999-99-9999	Teacher W	F	180	180	30,000.00	29,850.00	2,686.50	

Please note that Teacher W's total number of days paid (Column 5) includes the two days docked at the substitute rate because she received partial payment of salary for these days. Creditable earnings (Column 7) are less than the annual salary rate (Column 6) by \$150, the amount docked at the substitute rate.

Multiple employers**Example 24: Multiple employer - full-time and part-time contractual**

Teacher X was employed for four hours per day, five days per week in District 100 and two hours per day, five days per week in District 200. Because four hours per day, five days per week meets the definition of a full-time teacher, District 100 should report the member as full-time (F). Because Teacher X was employed less than four hours per day, five days per week, District 200 should report the member as part-time contractual (P). Teacher X's salary in District 100 was \$15,000 and his salary in District 200 was \$10,000.

District 100 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999 999-99-9999	Teacher X	F	185	185	15,000.00	15,000.00	1,350.00	

District 200 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999 999-99-9999	Teacher X	P	180	180	10,000.00	10,000.00	900.00	



Example 25: Multiple employer - part-time contractual teacher

Teacher Y was employed two full days per week in District 100 and two full days per week in District 200. Each district should report Teacher Y as part-time contractual (P). Teacher Y's salary in District 100 was \$8,827 and his salary in District 200 was \$10,135. Each district kept a record of the days he worked on a copy of the school calendar. At District 100 he worked 71 days and at District 200 he worked 75 days.

District 100 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher Y	P	185	71	8,827.00	8,827.00	794.43	
999-99-9999									

District 200 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher Y	P	185	75	10,135.00	10,135.00	912.15	
999-99-9999									

Example 26: Multiple employer - full-time teacher and coach

Teacher Z was employed full-time at District 100 and coached golf in District 200. He received \$31,000 from District 100 and \$2,500 from District 200.

District 100 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher Z	F	185	185	31,000.00	31,000.00	2,790.00	
999-99-9999									

District 200 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher Z	E	185	0	2,500.00	2,500.00	225.00	
999-99-9999									

Example 27: Multiple employer - substitute

Teacher A worked as a substitute for District 100 and District 200. At District 100, she worked 10 full days and five partial days. District 100 paid her a total of \$812.50. At District 200, she worked 12 full days and two half days for which she was paid \$910.

District 100 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher A	S	180	15	812.50	812.50	73.13	
	999-99-9999								

District 200 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher A	S	180	14	910.00	910.00	81.90	
	999-99-9999								

Multiple employment types and multiple salary rates

If an individual has multiple types of employment during the same school term with the same employer, the following rules apply in indicating employment type in Column 3:

- Indicate employment type F if at any time during the school term the individual is employed as a permanent full-time teacher (not a full-time substitute teacher).
- Providing the member was not employed full-time (F) at any time during the school term, indicate employment type P if at some time during the school term the individual is employed as a part-time contractual teacher.
- If an individual who is not employed on a full-time (F) or part-time (P) contractual basis is employed as both a substitute (S) and a part-time noncontractual (H) employee, indicate either employment type H or S.

Full-year employment

If a teacher is employed the entire school term (or employment agreement, if longer) with no earnings docked, the annual salary rate reported equals total creditable earnings, regardless of the number of salary rates or employment types at which the member worked. (See Examples 28 and 32.)

Partial-year employment - Types S and H

If a member is employed less than the entire school term and all employment types are part-time noncontractual (H) or substitute (S), the annual salary rate equals total creditable earnings. (See Example 31.)

Partial-year employment - Types F and P

When a member is employed at different salary rates during the year due to changing employment types and one of the employment types was full-time (F) or part-time contractual (P),

an average annual salary rate must be computed if the member was not employed the entire school term (or employment agreement, if longer).

To calculate the annual salary rate if the member was employed in a contractual position working five days per week for less than the entire term:

- Compute average base earnings per day by dividing total base earnings (including earnings in type S and H positions) by the total number of days paid. Base earnings equal total creditable earnings less extra-duty earnings, lump-sum payments, and flexible benefit plan earnings.
- Annualize earnings by multiplying average base earnings per day by the number of paid days in the school term or employment agreement, if longer.
- Add the annual value of any extra duties or flexible benefit plan amounts, and any lump-sum payments.

See Example 29.

To calculate the annual salary rate if one or more of the types was part-time contractual (P) and employment was fewer than five days per week and less than the entire school term:

- Compute the percentage of the school term (or employment agreement, if longer) the member was employed.
- Divide actual base earnings by the period worked. Base earnings equal total creditable earnings less extra-duty earnings, lump-sum payments, and flexible benefit plan earnings.
- Add the annual contractual value of any extra duty or flexible benefit plan amounts, and any lump-sum payments.

See Example 30.

For assistance in computing annual salary rates for members with multiple employment types or multiple salary rates, call the TRS Employer Services Department at (888) 877-0890.

Example 28: Multiple employment - full-year employment

Teacher B began the year as a part-time contractual employee. She worked three days per week and her annual salary rate was \$14,000. The school term was 180 days. After three months she became full time. Her annual salary rate was \$25,000 for her full-time position. She earned \$4,666.67 for the 36 days as a part-time teacher and \$16,666.67 for the 120 days she was a full-time teacher. Since she was employed the entire school term, her annual salary rate is equal to creditable earnings.

Total days paid:

Part-time = 36
 Full-time = 120
156

Creditable earnings:

Part-time = \$ 4,666.67
 Full-time = 16,666.67
 Annual salary rate \$21,333.34

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999 999-99-9999	Teacher B (a)	F	180	156	21,333.34	21,333.34	1,920.00	

(a) Employed all year – three days per week for three months and five days per week for six months

Example 29: Multiple employment - substitute to full-time

Teacher C began the year as a substitute teacher. She worked 10 days as a substitute teacher and was paid \$75 per day. The district created an additional full-time teaching position beginning the second semester, which Teacher C accepted. Her full-time annual salary was \$22,500. The school term was 180 days. Teacher C worked 87 days and was paid \$10,875 for the second semester. She also earned \$240 for lunchroom supervision during the second semester.

Add the second semester earnings, including extra duty earnings and earnings as a substitute teacher, to obtain creditable earnings.

Creditable earnings:

10 substitute days x \$75 = \$ 750.00
 87 full-time days x \$125.00 = 10,875.00
 Base earnings \$11,625.00
 Lunchroom supervision 240.00
\$11,865.00

Annual salary rate:

Base earnings \$11,625.00
 Days paid ÷ 97
 Average daily rate \$119.85
 Days in term x 180
 Average base rate \$21,573.00
 Lunchroom supervision 240.00

\$21,813.00

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999 999-99-9999	Teacher C	F	180	97	21,813.00	11,865.00	1,067.85	



Example 30: Multiple employment - partial-year employment

Teacher D, a part-time contractual teacher, worked two days per week, three hours per day, the first four weeks of the second semester and five days per week, three hours per day, the remainder of the semester, for a total of 81 days. The semester was 92 days and the school term 180 days; therefore, she was employed 51.11 percent ($92 \div 180$) of the school term.

Her base earnings were \$5,596; she also earned \$1,500 for coaching volleyball the second semester.

Creditable earnings:

Base earnings	\$5,596.00
Volleyball	<u>1,500.00</u>
	<u>\$7,096.00</u>

Annual salary rate:

Base earnings	\$ 5,596.00
Period worked	\div 0.5111
	\$10,948.93
Volleyball	<u>1,500.00</u>
	<u>\$12,448.93</u>

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher D	P	180	81	12,448.93	7,096.00	638.64	
	999-99-9999								

Example 31: Multiple employment - part-time noncontractual and substitute

Teacher E worked as both a homebound teacher and substitute teacher during the same school year. He worked as a homebound teacher three hours per day for 25 days and was paid \$1,125. He was a substitute teacher for 35 full days and was paid \$2,800.

Since both employment types H and S are noncontractual, Teacher E's annual salary rate equals his creditable earnings.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher E	S	180	60	3,925.00	3,925.00	353.25	
	999-99-9999								

Example 32: Multiple employment - part-time contractual and substitute

Teacher F worked full days on Mondays, Wednesdays, and Fridays for the entire school term. The annual salary rate for her part-time contractual position was \$22,000. On Tuesdays and Thursdays, Teacher F occasionally substituted from 8:30 a.m. to 12:30 p.m. for the same district. She was paid \$700 for 14 substitute days. She worked 108 days in her part-time position; no earnings were docked.

Since Teacher F was employed the entire school term, her annual salary rate is equal to creditable earnings.

Total days paid:

Part-time contractual	108
Substitute	<u>14</u>
	<u>122</u>

Annual salary rate and creditable earnings:

Part-time contractual	\$22,000
Substitute	<u>700</u>
	<u>\$22,700</u>

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher F	P	180	122	22,700.00	22,700.00	2,043.00	
	999-99-9999								

Summer school

As explained in Chapter 3, Creditable Earnings, beginning with the summer of 2003, summer employment is reportable as creditable earnings on generally the same basis as employment during the regular school term.

Example 33: Summer school

Teacher G's contract for the 2003-04 school year included the 185-day school term plus six weeks of summer school. Two week summer school sessions were held in June, July, and August 2004. He earned \$25,000 during the school term and \$1,000 per week for summer school.

Report summer school earnings earned through June 30, 2004, as creditable earnings on the Employer's Annual Report of Earnings form for the 2003-04 school year. Report summer school earnings in July and August 2004 with creditable earnings for the 2004-05 school year. Increase the number of days reported in Columns 4 and 5 on the Employer's Annual Report of Earnings form to reflect summer school days.

In addition to summer school earnings in July and August 2004 during the 2004-05 school term, he earned \$28,000. He did not have summer school earnings in the summer of 2005.

2003 - 04 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher G	F	195	195	27,000.00	27,000.00	2,430.00	
999-99-9999									

2004 - 05 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher G	F	205	205	32,000.00	32,000.00	2,880.00	
999-99-9999									

Please note the days in the employment agreement and days paid include the days Teacher G taught summer school.

Example 34: Summer school substitute

Teacher H worked as a substitute teacher during the school year. He worked as a substitute teacher for 10 days during the regular school term and three days during the summer school program in June and was paid \$1,500.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher H	S	183	13	1,500.00	1,500.00	135.00	
999-99-9999									

Example 35: Summer extra duty - full-time teacher

Teacher I worked during the regular school term as a full-time teacher and was paid \$35,000. After the regular school term ended she worked on a summer curriculum project and was paid \$500. The project was completed in June. The district contacted the Illinois State Board of Education (ISBE) and was told the curriculum project did not require teacher certification. There are 180 days in the school term.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher I	F	180	180	35,500.00	35,500.00	3,195.00	
	999-99-9999								

Please note the days Teacher I worked on the summer curriculum project are not included in the days in the employment agreement and days paid because the work did not require teacher certification.

Example 36: Summer extra duty - substitute teacher

Teacher J worked during the regular school term as a substitute teacher for three days and was paid \$275. After the regular school term ended she worked on a summer curriculum project and was paid \$500. The project was completed in June. The district contacted the Illinois State Board of Education (ISBE) and was told the curriculum project did not require teacher certification. There are 180 days in the school term.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher J	S	180	3	275.00	275.00	24.75	
	999-99-9999								

Since the curriculum project did not require a teaching certificate, only Teacher J's earnings as a substitute teacher are reportable to TRS. The summer curriculum project is not reportable as creditable earnings.

Example 37: Summer school only

Teacher K worked during the first summer school session in June. He worked five days per week four hours per day for two weeks. He taught a total of 10 days and was paid \$1,200. There are 185 days in the regular school term. Since Teacher K taught on a full-time basis during the summer school session, his annual salary rate would be calculated based upon his days paid and creditable earnings.

Annual salary rate:

Creditable earnings:	\$1,200
Days paid	÷ 10
Daily rate	<u>120</u>
Days in the employment agreement	x 185
Annual salary rate	<u><u>\$22,200</u></u>

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher K	F	185	10	22,200.00	1,200.00	108.00	
999-99-9999									

Flexible benefit plans

A flexible benefit plan offers a choice between insurance and options that qualify as salary under Board Rule 1650.450 (*i.e.*, cash, a 403[b] tax-sheltered annuity, or a 457(b) deferred compensation plan).

Flexible benefit plans that have a cash option or other option that qualifies as salary under Board Rule 1650.450 are reportable to TRS as creditable earnings. The value of the salary option is reportable as creditable earnings for all members who have the ability to choose the salary option, regardless of the option chosen. (See Chapter 3, Creditable Earnings.)

Example 38: Flexible benefit plan - full-time teacher employed partial year

Teacher H was a full-time teacher paid at a base rate of \$30,000. His district offered its teachers the choice between health insurance or \$1,000 in cash. Teacher H elected to receive health insurance. The district prorated the flexible benefit plan on a daily basis for partial-year teachers using 180 days. Teacher H terminated service after working 100 days. The flexible benefit plan was part of the teachers' collectively bargained agreement.

Creditable earnings:

\$30,000 base ÷ 180 x 100 day = \$16,667.00

\$1,000 cash option ÷ 180 x 100 days = 556.00

\$17,223.00

Annual salary rate:

Base salary \$30,000.00

Flexible benefit plan 1,000.00

\$31,000.00

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
M	99/99/9999	Teacher H	F	180	100	31,000.00	17,223.00	1,550.07	
	999-99-9999								

Example 39: Flexible benefit plan - full-time teacher on leave of absence

Teacher I was a full-time teacher paid at a base rate of \$29,000. She was offered a choice between health insurance or a \$1,200 403(b) tax-sheltered annuity. She was on a maternity leave of absence for two months of the 185-day school term and was docked 42 days. During her leave, the district continued to provide Teacher I with health insurance coverage. Flexible benefit plan payments were made on a monthly basis over 12 months. The portion of flexible benefits accruing to the member during the leave of absence is not reportable as creditable earnings. Therefore, only 10 months of the flexible benefit plan are reported.

Creditable earnings:

\$29,000 base ÷ 185 x 143 days = \$22,416.68

\$1,200 annuity option ÷ 12 x 10 month = 1,000.00

\$23,416.68

Annual salary rate:

Base salary \$ 29,000.00

Flexible benefit plan 1,200.00

\$ 30,200.00

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
F	99/99/9999	Teacher I	F	185	143	30,200.00	23,416.68	2,107.50	
	999-99-9999								

Example 40: Flexible benefit plan - teacher and administrator plan

Teacher J worked all term with a salary of \$40,000. Administrator K worked all year with a salary of \$80,000. In addition to base salary, the district offered both teachers and administrators health insurance or a \$2,000 403(b) tax-sheltered annuity. The teachers' plan is covered under the collectively bargained agreement.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher J	F	185	185	42,000.00	42,000.00	3,780.00	
999-99-9999									

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Administrator K	F	260	260	82,000.00	82,000.00	7,380.00	
999-99-9999									

Workers' compensation payments

Amounts received as a disability benefit for workers' compensation claims from any outside insurer or the employer's self insurance are not creditable earnings and are not reportable to TRS.

Days for which you pay no portion of a member's regular salary due to workers' compensation should be deducted from the number of days paid (Column 5), and creditable earnings (Column 7) should reflect the reduction in pay. The annual salary rate will not change. In these situations, the annual salary rate will exceed creditable earnings.

To receive service credit when the employer is not making a partial payment of salary, the member must apply for TRS occupational disability benefits.

Any day for which a member receives any portion of his or her daily per diem is reportable and earns service credit. Therefore, days for which you offset salary of a member due to workers' compensation payments should be included in the number of days paid (Column 5). Creditable earnings (Column 7) should include your payments but not the amount received from the workers' compensation claim.

When a member receives reduced earnings due to workers' compensation, please provide an explanation on the edit report. If you are using paper forms instead of the ARS, please provide a footnote explanation.

Members receiving workers' compensation payments may be eligible for occupational disability benefits. (See Chapter 12, Disability Benefits.)

Example 41: Workers' compensation - district pays partial salary

Teacher L received workers' compensation benefits of \$90 per day for five days. The school district paid the teacher her normal per diem less the \$90 per day. The school term was 185 days. Teacher L's annual salary was \$25,000.

Total days paid: 185
 Annual salary rate: \$25,000
 Creditable earnings: \$25,000 - \$450 = \$24,550

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher L (a)	F	185	185	25,000.00	24,550.00	2,209.50	
	999-99-9999								

(a) Teacher L received workers' compensation benefits of \$450.

Jury duty payments

Amounts paid to members for jury duty are not reportable as creditable earnings.

Days for which you pay no portion of a member's regular salary due to jury duty should be deducted from the number of days paid (Column 5), and creditable earnings (Column 7) should reflect the reduction of pay. The annual salary rate should not change. In these situations, the annual salary rate will exceed creditable earnings.

Days for which you make a full or partial payment of salary to the member are reportable to TRS. Creditable earnings should include only that portion of salary you paid.

If a member is required to reimburse you for any jury duty pay, creditable earnings reported to TRS should not include amounts reimbursed to you. However, the annual salary rate and the number of days paid should not be reduced for any amounts reimbursed to the school district for any days missed due to jury duty.

When a member receives reduced earnings due to jury duty, please provide an explanation on the edit report. If you do not use ARS, please provide a footnote explanation.

Example 42: Jury duty - district makes partial payment

Teacher M served on jury duty for three days. She was paid \$15 per day for her service. The district paid her regular per diem less \$15 for each day she served. Her regular salary rate was \$32,000. She missed no other days.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher M (a)	F	180	180	32,000.00	31,955.00	2,875.95	
	999-99-9999								

(a) Teacher M received jury duty pay of \$45.



Military Service

The Illinois Pension Code and the Public Employee Armed Services Act specify that teachers who are mobilized to active military duty will continue to receive their full compensation and benefits for the duration of their active military service. TRS will give full earnings and service credit to all members called away from teaching to active military duty without charging any contributions for the time period the members are on active duty.

Example 43: Military service

Teacher A missed 20 days of school during the month her reserve unit was activated. Her annual salary rate was \$40,000. The normal school term was 180 days. Her daily rate was \$222.22 ($\$40,000 \div 180$). She remained on the district's payroll and was paid her full contract. She also received military pay of \$3,000 (\$150 per day) that she reimbursed to the district.

Contributions are not due on any of her reported earnings while she was on active military duty.

Calculation of contributions due:

9% contributions [$\$40,000 - (\$222.22 \times 20 \text{ days})$] x 9%	\$3,200.00
THIS Fund:	
member contributions [$\$40,000 - (\$222.22 \times 20 \text{ days})$] x 0.65%	\$231.11
employer contributions [$\$40,000 - (\$222.22 \times 20 \text{ days})$] x 0.40%	\$142.22
Employer contributions for member benefit increase:	
[$\$40,000 - (\$222.22 \times 20 \text{ days})$] x 0.18%	\$64.00

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher A	F	180	180	40,000.00	40,000.00	3,200.00	
	999-99-9999								

Note: Because the amount reported in the contributions column is less than 9 percent of the reported creditable earnings, an edit code will be displayed in the ARS. Military service should be noted on the Edit Report.

In addition to reporting the members on the Employer's Annual Report of Earnings, the employer must list all members that have been called to active military duty on the Retirement Contribution Compliance Questionnaire. On the questionnaire, the employer will need to include the members' names, Social Security numbers, dates in active military duty, and total number of school days missed due to active military duty.

The Summary and Certification of the Employer's Annual Report of Earnings form and the Reconciliation of Health Insurance Contributions form will calculate the contributions due on total creditable earnings. The reports will show amounts owed to TRS as a result of reporting earnings for which contributions are not due. After the review of the annual report, TRS will adjust the contributions due to account for the time the member was called to active military duty.

Employer tax-sheltering of member contributions

Illinois law requires each employer to shelter the entire 9 percent member contributions from current year taxes.

See Chapter 3, Creditable Earnings, for instructions on computing creditable earnings and 9 percent member contributions using the salary schedule add-on method and the salary schedule reduction method.

When completing the annual report, the member contributions should be included as creditable earnings (Column 7) and annual salary rate (Column 6).

Example 44: Tax-sheltering - salary schedule reduction method

Teacher O's rate from the salary schedule is \$26,000. Retirement contributions were deducted from this amount.

Retirement contributions: $\$26,000 \times .09 = \$2,340$

Taxable earnings for this teacher were \$23,660 (\$26,000 - \$2,340).

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
F	99/99/9999 999-99-9999	Teacher O	F	180	180	26,000.00	26,000.00	2,340.00	

Example 45: Tax-sheltering - salary schedule add-on method

Teacher P's rate from the salary schedule was \$34,000. In addition, the school district paid his retirement contributions.

Creditable earnings: $\$34,000.00 \times 1.098901^* = \$37,362.64$

Retirement contributions: $\$37,362.64 \times 0.09 = \$3,362.64$

Taxable earnings for this teacher were \$34,000 (\$37,362.64 - \$3,362.64).

* appropriate factor for computing creditable earnings and contributions to remit to TRS. For more information, see Chapter 3, "Table of Factors."

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment	4. No. of Days in	5. Total No. of Days	6. Annual Salary Rate (Not Less than)	7. Creditable Earnings (Including Retirement	8. Retirement Contributions (9% of Creditable	9. Sum of Column 7, Paid from Special Trust or
M	99/99/9999 999-99-9999	Teacher P	F	180	180	37,362.64	37,362.64	3,362.64	

Noncreditable earnings

Refer to Chapter 3, Creditable Earnings, for additional information about noncreditable earnings. Below is a partial list of noncreditable earnings:

- Expense reimbursements and allowances, including options to receive salary in lieu of expense reimbursements and allowances, are not reportable.
- Employer-paid fringe benefits, unless included in a reportable flexible benefit plan, are not reportable.
- Previously nonreportable earnings or benefits that are converted to reportable earnings in the last years of service for the purpose of increasing a member's final average salary are not reportable as creditable earnings to TRS. TRS presumes any decrease in noncreditable compensation in the last seven creditable school years is for the purpose of increasing final average salary.
- An employer payment of either the employer or member Early Retirement Option contribution is not reportable.
- Payments to or distributions from nonqualified deferred compensation plans are not reportable.
- Salary in excess of limits set by the Internal Revenue Code, Section 415, is not reportable.
- Employer payment of the member's THIS Fund contribution is not reportable.

Example 46: Noncreditable earnings - travel allowance with salary option

Principal Q was on an 11-month contract beginning August 1 and ending June 30. Her contract salary was \$52,000. Her contract provided her with a \$3,000 travel allowance that, at her option, could be received as salary. The \$3,000 travel allowance is not reportable to TRS even if it is reported as taxable income to the IRS.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Principal Q	F	240	240	52,000.00	52,000.00	4,680.00	
	999-99-9999								

Example 47: Noncreditable earnings - converting fringe benefits to salary

Administrator R was a 12-month administrator who retired at the end of the school year. His contract period was July 1 through June 30. He had previously received a \$4,800 travel allowance and all insurance premiums were paid by the district. In his last year, his salary was increased to \$96,000, which included the value of the travel allowance and the \$6,000 health insurance premium. The travel allowance and insurance premiums were no longer paid by the district.

Annual salary rate and creditable earnings:

Contract salary	\$96,000
Converted travel	(4,800)
Converted insurance	(6,000)
	<u>\$85,200</u>

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
M	99/99/9999	Administrator R	F	260	260	85,200.00	85,200.00	7,668.00	
	999-99-9999								

Example 48: Noncreditable earnings - employer payment of member's THIS Fund contribution

Teacher S's base salary was \$35,000. In addition, the school district paid his THIS Fund contribution. District payment of the THIS Fund contribution is not reportable as creditable earnings. For more information refer to Chapter 4, Payment of Contributions.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
	Social Security No.								
M	99/99/9999	Teacher S	F	180	180	35,000.00	35,000.00	3,150.00	
	999-99-9999								

Teachers on sabbatical leave

Include members who are on sabbatical leave of absence on the annual report. This section does not apply to leaves of absence granted for other reasons. Complete a Sabbatical Leave Certification form for **each** member on sabbatical leave of absence. To be reportable, the sabbatical leave must be granted in accordance with the Illinois School Code (105 ILCS 5/24 6.1). Return the completed Sabbatical Leave Certification forms (see sample at end of chapter) with the annual report to TRS.

The annual salary rate and creditable earnings will be the member's full-time salary rate reported to TRS for the period immediately preceding the leave.



Example 49: Sabbatical leave

Teacher T was on a sabbatical leave for the entire school term. His prior year's annual salary rate and creditable earnings were reported at \$43,000.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher T	F	180	180	43,000.00	43,000.00	3,870.00	
999-99-9999									

Prepayment of earnings

When a member is paid in advance for future assignments, only salary earned during the school year can be reported. Payments for future services should be reported in the year in which the services are rendered. If the service occurs after retirement and does not violate post-retirement employment restrictions, it is not reportable. (See Chapter 2, Membership.)

In addition, a member who prearranges post-retirement employment may not be eligible to retire. (See Chapter 10, Post-retirement Matters.)

Example 50: Prepayment of earnings

Teacher U worked the entire school term with an annual salary of \$38,000. She was paid an additional \$2,000 on May 29 to substitute 20 days in the following school term. Teacher U retired June 2. The annual report should indicate only the total amount earned by June 30, excluding the \$2,000 payment for future services.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher U	F	185	185	38,000.00	38,000.00	3,420.00	
999-99-9999									

No earnings are reported in the following school year because Teacher U was retired and worked fewer than 120 days.

Severance and lump-sum payments

Severance and lump-sum payments that are paid or due and payable prior to or concurrent with the receipt of the member's final paycheck for regular earnings or prior to the member's last day of work are reportable as creditable earnings. Severance payments becoming due and payable to the member after receipt of the final regular paycheck and last day of work are not reportable. Typically severance payments may include compensation for accumulated sick leave or vacation, employer payment of a member's 2.2 upgrade cost or optional service balance, retirement incentives, and contract buy-outs. (See Chapter 3, Creditable Earnings, for more information on severance and lump-sum payments.)

Salary increases over 20 percent

When determining final average salary for retirement purposes, TRS excludes the portion of a member's salary for any year beginning after June 30, 1979, that exceeds the annual full-time salary rate with the same employer in the preceding year by more than 20 percent. However, earnings in excess of the 20 percent maximum are reportable to TRS and the 9 percent member contribution must be remitted. (See Chapter 3, Creditable Earnings, for more information on payments at termination.)

Example 51: Increase over 20 percent

Teacher V's annual salary rate in the year prior to retirement was \$32,000. In the year of retirement, she worked all term and received base salary of \$34,000. On August 26 after her retirement she received her final paycheck for regular earnings and a \$15,000 retirement incentive payment.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher V	F	185	185	49,000.00	49,000.00	4,410.00	
999-99-9999									

Example 52: Increase over 20 percent

Teacher W's annual salary rate in the year prior to retirement was \$29,000. In the year of retirement, she worked all term and received a base salary of \$32,000. The district agreed to give her a \$10,000 retirement incentive. On June 30 she received her last paycheck for regular earnings and \$2,800 of her retirement incentive ($\$29,000 \times 1.20 = \$34,800 - \$32,000 = \$2,800$). On July 15 she received a check for the remainder of her retirement incentive, \$7,200.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher W	F	185	185	34,800.00	34,800.00	3,132.00	
999-99-9999									

Federal funds

If any portion of a member's salary is paid from special trust or federal funds that you administer, then you must pay TRS an employer contribution equal to 10.5 percent of salary paid from special trust or federal funds. This includes stipends or substitute pay.

Total salaries paid from federal funds are listed as whole dollars in Column 9 of the Employer's Annual Report of Earnings form. (For more information on federal funds, see Chapter 4.)



Example 53: Federal funds

Teacher X was a full-time teacher with a base salary of \$30,000. In addition, she earned \$500 for coaching, \$1,200 for serving as the Title 1 coordinator, and a \$1,000 reportable flexible benefit plan. Her base earnings, flexible benefit plan, and Title 1 stipend were completely paid from Title 1.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher X	F	180	180	32,700.00	32,700.00	2,943.00	32,200
	999-99-9999								

Example 54: Federal funds

Teacher Y was a full-time teacher with a base salary of \$25,000. In addition to his base salary he earned \$750 for serving as the director of the Drug Free Program, \$200 for attending a drug free conference and \$100 for internal substitution. The two drug free stipends were paid from the federal Drug Free Grant and the internal substitution was paid from Title II, federal grant.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher Y	F	180	180	26,050.00	26,050.00	2,344.50	1,050
	999-99-9999								

Example 55: Federal funds

Teacher Z was a substitute teacher. He substituted for 10 days at \$75 per day for total earnings of \$750. Two of the 10 days were paid from the Title 2 program.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher Z	S	180	10	750.00	750.00	67.50	150
	999-99-9999								

Accrual accounting

TRS requires earnings to be reported on an accrual basis. Accrual accounting requires the recognition of revenue in the period earned, which may not coincide with the period in which it is paid. Creditable earnings from July 1 through June 30 should be reported on each year's annual report.

Example 56: Accrual

Teacher A was a full-time teacher with a base rate and earnings of \$27,000. During April he chaperoned a dance and was paid \$75. He turned in his time sheet on June 13 and was paid on July 15.

The \$75 is reportable in the current school year ending June 30 since the \$75 was earned prior to June 30.

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher A	F	180	180	27,075.00	27,075.00	2,436.75	
999-99-9999									

Example 57: Accrual

Teacher B was paid \$25,500 during the current school year. At the end of the fiscal year it was discovered that her correct salary was \$24,000 and she had been overpaid by \$1,500. The district decided to collect the overpayment by docking her next year's wages. She was paid \$24,500 (26,000 contract less \$1,500 docked) during the following year.

\$24,000 is reportable in the current school year

\$26,000 is reportable in the next school year

Year 1 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher B	F	180	180	24,000.00	24,000.00	2,160.00	
999-99-9999									

Year 2 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
F	99/99/9999	Teacher B	F	180	180	26,000.00	26,000.00	2,340.00	
999-99-9999									

Example 58: Accrual

Teacher C was paid at the incorrect step of the salary schedule during the 2001-02 school year. In 2001-02 he was paid \$27,000. However, he should have been paid \$29,000. The error was discovered and corrected during the 2003-04 school year. In 2003-04 he was paid \$37,000 (\$35,000 contract plus \$2,000 correction of error).

\$29,000 is reportable in 2001-02

\$35,000 is reportable in 2003-04

2002-03 Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
Social Security No.									
M	99/99/9999	Teacher C	F	180	180	35,000.00	35,000.00	3,150.00	
999-99-9999									

If corrections are necessary for a prior school year, please contact the TRS Employer Services Department at (888) 877-0890 to request an Employer's Report of Adjustments to Earnings form.

Strikes

In the event of a strike, the annual salary rate should be the school year contract amount plus any additional creditable earnings the member would have earned if the strike did not occur. This amount is not to be reduced for days docked. Creditable earnings (Column 7) should show the reduced earnings due to the strike if any days were docked. Days paid (Column 5) should equal the days in the school term or the length of the employment agreement (whichever is greater) minus the actual days docked. (See "Docked days.")

Sick leave reporting

Members may receive service credit for unused, uncompensated sick leave by former employers up to the combined maximum of two years. To be creditable for retirement purposes, sick leave must have been available for use by a member in the event of illness. Service credit is not available for sick leave days added to the record of a member at the time of termination of service for the purpose of increasing a member's retirement service credit. If available for use as sick days, unused personal leave days can be added to unused sick leave. (See Chapter 6, Service Credit.)

If a member receives payment for accumulated sick leave days that is also reportable to TRS as creditable earnings, no service credit will be available for the days that were compensated.

Employers annually certify the number of unused, uncompensated sick days on the Employer's Sick Leave Report form for all members who terminated employment during the past school year due to retirement, resignation, or death through the date of the report. The terminated member's name, Social Security number, beginning and ending dates of employment, and number of unused uncompensated sick leave days should be listed on the report.

If a teacher terminates employment, but is later rehired and previously reported sick leave days are reinstated to the teacher, the previously reported sick leave days are **not** reportable until the

teacher terminates employment again. Please submit a corrected sick leave report to reduce the teacher's reported sick leave days to zero. If a teacher terminates employment, is later rehired and the previously reported sick leave days are not reinstated, no correction to the submitted sick leave report is necessary. However, the future sick leave report must include only the second period of employment.

Leave of absence

Complete a Leave of Absence Report form for each member who was on an **unpaid** leave of absence during any portion of the school year. Include those on leaves under the Family Medical Leave Act (FMLA) of 1993, reductions in force (RIF), or any other type of **unpaid** leave.

The member may be able to purchase TRS service credit for the period of the unpaid leave of absence. Listing a member on this form allows us to notify the member of his or her right to claim the service credit. While we may need additional information, the information listed on the form allows us to begin processing the claim. Completing the form also reduces inquiries in future years when the member realizes the potential for claiming the unpaid leave of absence for optional service credit. Without the completion of this form, inquiries often times are made several years after the leave occurred, resulting in a request for information from you that sometimes is decades after the leave.

Address Request Report

You may receive a Member Address Request Report after we have received and entered your annual report into our database. Teachers who do not have an address on file with us or have an invalid address will be shown on the report. Verify the Social Security number is correct and then provide the addresses for the teachers. Also add any new members who have been hired for the upcoming school year on this report. Please return the form to our Springfield office.

Audit Complete Letters

TRS Employer Services Department reviews every district's Employer's Annual Report of Earnings form. Based upon telephone calls or correspondence with the employer, corrections to reported days paid, annual salary rate, creditable earnings, or federally funded salaries may be necessary. After all necessary corrections to an annual report are processed, you will receive a letter stating the annual report review is complete. The letter will indicate if corrections were made to the annual report. If corrections were made, you will receive a separate report titled Summary of Changes, listing every correction.

Report difference process

Once a review of the Employer's Annual Report of Earnings form is complete and all necessary corrections are processed, TRS will calculate the amount of TRS or THIS Fund contributions due based on the earnings reported.

TRS will transfer any overpayment of TRS contributions to underpayment of TRS contributions. TRS acts as a service agent for CMS for the collection of THIS Fund contributions. Because of this, TRS cannot process any transfers between the TRS contributions and the THIS Fund contributions.

If, after any transfers of contributions, an overpayment greater than \$50 exists, TRS will voucher the overpayment to the district.



If, after any transfers of contributions, an underpayment greater than \$50 exists, the balance due to TRS will appear on the monthly Employer Bill. Balances due for 9 percent retirement contributions, TRS employer contributions, and 10.5 percent contributions on federally funded salaries will be listed on the Report Difference Contributions page of the billing packet. THIS Fund balances due will appear on the Report Difference Contributions - THIS Fund page of the billing packet. Please refer to Chapter 4 for more information regarding the Employer Bill.

Please verify the accuracy of the Employer Bill. If the bill is accurate, please fax or mail your remittance forms to the TRS Accounting Department. If the bill is not accurate because corrections are required to previously reported creditable earnings, please contact the Employer Services Department at (888) 877-0890, option 1. If you have questions regarding the amounts contributed, please contact the Accounting Department at (888) 877-0890, option 2.

Employer's Report of Adjustments to Earnings

If corrections are necessary after filing the Employer's Annual Report of Earnings form, use the Employer's Report of Adjustments to Earnings form. These forms may be requested by calling the TRS Employer Services Department. Use the Employer's Report of Adjustments to Earnings form to correct the preceding school year as well as all other past school years.

If you need assistance completing the form, please contact the Employer Services Department. Retain a copy of the completed form for district records. Return the original to the TRS Springfield office. TRS will bill you for any required contributions due after the adjustment has been reviewed by TRS. The contributions due will be billed on your monthly Employer Bill (see Chapter 4). The required contributions must be remitted before TRS will apply the adjustment to the member's record. If contributions are due to the district, TRS will voucher them to the district after the adjustment has been reviewed. The district should return any overpayment due to the teachers.

Supplementary Report

Complete the Supplementary Report form if an application for benefits (e.g., retirement, temporary disability, or death) or refund is initiated prior to TRS completing the review of the Employer's Annual Report of Earnings form. When a member applies for a benefit or refund, a Supplementary Report form is sent to the member who then forwards it to you or directly to you if requested by the member. Keep a copy of the completed Supplementary Report form to ensure that the information on this report agrees with the information on the Employer's Annual Report of Earnings form. If any changes occur after the Supplementary Report form is completed, contact the TRS Employer Services Department at (888) 877-0890.

Review this report very carefully. TRS relies on this information to make refunds of contributions to members and to pay benefits. If a refund is awarded to a member or a survivor and the Supplementary Report form was incorrect resulting in a greater payment by TRS than was legally due, you may be required to reimburse TRS the amount due from the error.

Instructions

On all Supplementary Report forms, general information regarding the member and employer is completed by TRS based upon a telephone call with the member. TRS will complete the employer name, employer number and telephone number, and the member's Social Security number and name. Please ensure that the information regarding the employer name and number is correct on the Supplementary Report form received.

School year last employed

Indicate the school year for which the Supplementary Report form is being completed.

Last day of school year

Indicate the date of the last day of the school term or last day of the member's employment agreement, if longer.

Date last taught

Indicate the last date for which salary is earned, including used, compensated sick days or vacation days.

Effective date of resignation

Indicate the resignation date for retirement, single-sum benefit, or refund.

Date of last payment for regular earnings

Indicate the date the member received his or her final paycheck for regular earnings.

Number of unused, uncompensated sick leave days

Indicate the number of sick leave days on the member's record for which he or she did not receive payment that was reported as creditable earnings. Refer to Chapter 6 for more information.

Type of employment

Indicate the member's employment type.

- Box 1** Indicate the actual number of paid days in the school term or the length of the member's employment agreement, whichever is greater. Include the number of days on which the member performed work requiring teacher certification during the summer months. See instructions for Column 4 of the annual report.
- Box 2** Indicate the total number of days for which the member was paid for employment types F, P, H, and S. Enter "0" in this box for employment type E. Since credit is granted for each full day or partial day worked, do **not** convert partial days into full-day equivalents. See instructions for Column 5 of the annual report.
- Box 3** **For disability supplementary reports only:** indicate the total annual hours worked for employment types P, H, and S. Do not complete this box for employment types F and E.
- Box 4** Indicate the member's salary rate including employer-paid 9 percent member contributions. Exclude creditable earnings paid for extra duties, flexible benefit plans, or severance/lump-sum payments since they are reported separately.
- Box 5** Indicate the actual creditable earnings of the member including employer-paid 9 percent member contributions. Exclude creditable earnings paid for extra duties, flexible benefit plans, or severance/lump-sum payments since they are reported separately. If the member has died, include only salary earned through the date of death in Box 5. (See instructions for Columns 6 and 7 of the Employer's Annual Report of Earnings.)



Box 6 Enter 9 percent of the member's creditable earnings shown in Box 5.

Box 7 and Box 8

Indicate the annual salary rate and creditable earnings of any reportable flexible benefit plan that the employer offers. (See Examples 38 - 40, "Flexible benefit plans.")

Box 9 Enter 9 percent of the member's creditable earnings shown in Box 8.

Box 10 and Box 11

Enter the annual salary rate and creditable earnings for reportable extra duties that the member received during the school year. (See Chapter 3, Creditable Earnings.)

Box 12 Enter 9 percent of the member's creditable earnings shown in Box 11.

Box 13 and Box 14

The amount entered in this box reflects payments (e.g., bonus pay, severance pay, lump-sum payment of sick leave, vacation pay, employer payment of member's 2.2 upgrade cost or optional service balance, and retirement incentive payments) that are received by the member or due and payable prior to or concurrent with receipt of the final paycheck for regular earnings. **Indicate any dates of the payments in the space provided to the left of these boxes.**

Box 15 Enter 9 percent of the member's creditable earnings shown in Box 14.

Totals

Add Boxes 4, 7, 10, and 13; Boxes 5, 8, 11, and 14; and Boxes 6, 9, 12, and 15 for the three totals. Boxes 16, 17, and 18 must be equal to Columns 6, 7, and 8 on the Employer's Annual Report of Earnings form for members who have retired, taken a refund, or died.

Exception: If a Supplementary Report form is submitted for a disabled member or a member who took a refund who subsequently returns to teaching during the same school term, the Employer's Annual Report of Earnings form totals for this individual would exceed those on the Supplementary Report form.

Certification

The accuracy of the Supplementary Report form must be certified by signature of the superintendent, payroll officer, or business manager. The report cannot be signed by the member applying for the benefit or refund.

The report should be mailed to the TRS Springfield office.

Disability Supplementary Reports

For members applying for a disability benefit, please complete the questions on the back of the Supplementary Report.

Supplementary Report dates

include used and paid sick leave

date the check was received, **NOT** the last day worked

This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the *TRS Employer Guide* for instructions on completing this form.

Employer's name All American School District 1	TRS code 999-9999	Social Security number 999-99-9999
Employer's telephone number (999) 111-2222	Member's name Suzie Q Sample	
School year last employed	Last day of school year or employment agreement, if longer	
Date last taught (<i>inclusive of paid sick days</i>)	Effective date of resignation	
Date of last payment for regular earnings	Number of unused, uncompensated sick leave days	

Type of Employment:

☐ Full-time
 ☐ Part-time Contractual
☐ Part-time Noncontractual (Hourly/Daily)
 ☐ Substitute
 ☐ Extra Duty Not Requiring Certification

Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
		Actual number of hours worked			
(1)	(2)	(3) N/A	(4)	(5)	(6)
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10)	(11)	(12)
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)***	(14)***	(15)***

*****DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS** _____

REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED.
(If paid out over several periods, enter last date paid)

TOTALS →	(16)	(17)	(18)
-----------------	------	------	------

Box (1) and (2): **DO NOT** convert partial days into full day equivalents. **DO NOT** include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.


include this date if there is a severance/lump-sum payment



Example 59: Full-time teacher - retirement

Teacher D applied for retirement at the end of the school term. She worked full-time at an annual salary rate of \$52,000. The district had a flexible benefit plan that provided all employees the option of receiving \$1,000 cash in lieu of insurance. Teacher D was also a cheerleading sponsor for which she was paid \$1,500. Teacher D received a \$9,600 bonus that was paid with her last regular paycheck on May 31, 2004. The flexible benefit plan is part of the teachers' collectively bargained agreement.

The last day of the school term was May 25, 2004. She had 32 sick leave days that were unused and uncompensated.


 Teachers' Retirement System of the State of Illinois 2815 West Washington, P.O. Box 19253 Springfield, Illinois 62794-9253 Retirement Security for Illinois Educators (888) 877-0890			Supplementary Report For 2003-2004 School Year Retirement Annuity Benefits		
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the TRS Employer Guide for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999		Social Security number 999-99-9999	
Employer's telephone number (999) 111-2222		Member's name Teacher D			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 5/25/2004			
Date last taught (inclusive of paid sick days) 5/25/2004		Effective date of resignation 5/25/2004			
Date of last payment for regular earnings 5/31/2004		Number of unused, uncompensated sick leave days 32			
Type of Employment:					
<input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time Contractual					
<input type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 185	(2) 185	(3) N/A	(4) 52,000.00	(5) 52,000.00	(6) 4,680.00
Flexible benefit plan earnings			(7) 1,000.00	(8) 1,000.00	(9) 90.00
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10) 1,500.00	(11) 1,500.00	(12) 135.00
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)*** 9,600.00	(14)*** 9,600.00	(15)*** 864.00
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS 05/31/04					
REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED. (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 64,100.00	(17) 64,100.00	(18) 5,769.00
Box (1) and (2): DO NOT convert partial days into full day equivalents. DO NOT include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.					
This member has chosen Early Retirement Option.					

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than) Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings - Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher D	F	185	185	64,100.00	64,100.00	5,769.00	

Example 60: Full-time teacher - disability

Teacher E applied for disability benefits following expiration of her sick leave at noon on April 5, 2004. The last day she taught was March 27, 2004. She received her last paycheck on April 25, 2004. The district had a 180-day school term. Her regular per diem of \$141.67 was paid for 152.5 days.

 Teachers' Retirement System of the State of Illinois 2815 West Washington, P.O. Box 10253 Springfield, Illinois 62794-0253 Retirement Security for Illinois Educators (888) 877-0890		Supplementary Report For 2003-2004 School Year Disability Benefits			
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the TRS Employer Guide for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999	Social Security number 999-99-9999		
Employer's telephone number (999) 111-2222		Member's name Teacher E			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 5/25/2004			
Date last taught (inclusive of paid sick days) 4/5/2004		Effective date of resignation Not Applicable			
Date of last payment for regular earnings 4/25/2004		Number of unused, uncompensated sick leave days 0			
Type of Employment: <input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time Contractual <input type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 180	(2) 153	(3) N/A	(4) 25,500.00	(5) 21,604.68	(6) 1,944.42
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10)	(11)	(12)
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)***	(14)***	(15)***
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS _____					
REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED. (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 25,500.00	(17) 21,604.68	(18) 1,944.42
Box (1) and (2): DO NOT convert partial days into full day equivalents. DO NOT include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.					

What was the last date the member actually worked, excluding sick leave days?		3/27/2004
If the member has any unused sick leave days remaining, what is the date the sick leave expires (refer to a current school calendar)?		
If the member has resumed teaching, indicate the exact date earnings began to accrue following the disability.		
Has or will a worker's compensation claim be filed? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
The first and last days of employment for the 2003-2004 school year are:		8/27/2003 - 5/28/2004

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings - Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher E	F	180	153	25,500.00	21,604.68	1944.42	
	999-99-9999								



Example 61: Part-time contractual - refund

Teacher F, who worked three full days per week, applied for a refund. Teacher F resigned January 11, 2004, after she completed only the first semester, which was 54 work days. Her annual salary rate was \$20,025. She also earned \$500 as a cheerleading sponsor. Teacher F could have earned \$1,000 as cheerleading sponsor if she had been employed the entire year. She received her last regular paycheck on January 15, 2004.


Teachers' Retirement System of the State of Illinois <small>2815 West Washington, P.O. Box 19259 Springfield, Illinois 62794-9259 (588) 877-0890</small>			Supplementary Report For 2003-2004 School Year Refund of Contributions Benefit		
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the <i>TRS Employer Guide</i> for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999	Social Security number 999-99-9999		
Employer's telephone number (999) 111-2222		Member's name Teacher F			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 5/25/2004			
Date last taught (inclusive of paid sick days) 1/11/2004		Effective date of resignation 1/11/2004			
Date of last payment for regular earnings 1/15/2004		Number of unused, uncompensated sick leave days 0			
Type of Employment: <input type="checkbox"/> Full-time <input checked="" type="checkbox"/> Part-time Contractual <input type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 180	(2) 54	(3) N/A	(4) 20,025.00	(5) 10,012.50	(6) 901.13
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10) 1,000.00	(11) 500.00	(12) 45.00
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)***	(14)***	(15)***
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS _____ <u>REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED.</u> (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 21,025.00	(17) 10,512.50	(18) 946.13
Box (1) and (2): DO NOT convert partial days into full day equivalents. DO NOT include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.					

Employer's Annual Report of Earnings:

1. Gender	2. Date of Birth	3. Names of Teachers (in Alphabetical Order)	4. Type of Employment (F,P,E,S,H) *	5. No. of Days in Employment Agreement	6. Total No. of Days Paid **	7. Annual Salary Rate (Not Less than) Column 7)	8. Creditable Earnings (Including Retirement Contributions)	9. Retirement Contributions (9% of Creditable Earnings - Tax Excludable)	10. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999	Teacher F	P	180	54	21,025.00	10,512.50	946.13	
	999-99-9999								

Example 62: Full-time teacher employed as a coach - retirement

Teacher G applied for retirement at the end of the school term. He was employed as a coach only at District 100; however, he also taught full-time at another district. He was paid \$2,500 for the entire season. Teacher G's last day of coaching was March 7, 2004. He received his last paycheck on March 15, 2004.

 Teachers' Retirement System of the State of Illinois 2815 West Washington, P.O. Box 10253 Springfield, Illinois 62794-0253 Retirement Security for Illinois Educators (888) 877-0890			Supplementary Report For 2003-2004 School Year Retirement Annuity Benefits		
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the <i>TRS Employer Guide</i> for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999		Social Security number 999-99-9999	
Employer's telephone number (999) 111-2222		Member's name Teacher G			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 5/25/2004			
Date last taught (inclusive of paid sick days) 3/7/2004		Effective date of resignation 3/7/2004			
Date of last payment for regular earnings 3/15/2004		Number of unused, uncompensated sick leave days 0			
Type of Employment: <input type="checkbox"/> Full-time <input type="checkbox"/> Part-time Contractual <input type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input checked="" type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 185	(2) 0	(3) N/A	(4) 2,500.00	(5) 2,500.00	(6) 225.00
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10)	(11)	(12)
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)***	(14)***	(15)***
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS _____ REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED. (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 2,500.00	(17) 2,500.00	(18) 225.00
Box (1) and (2): DO NOT convert partial days into full day equivalents. DO NOT include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.					
This member has chosen Early Retirement Option.					


Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings - Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher G	E	185	0	2,500.00	2,500.00	225.00	
	999-99-9999								



Example 63: Part-time noncontractual - death

Teacher H died after working 15 days as a tutor on an as needed basis. He was paid \$15 per hour. Teacher H worked in a district that had a 180-day school term. Teacher H last worked December 14, 2003. He did not have any unused sick leave days.

 Teachers' Retirement System of the State of Illinois 2815 West Washington, P.O. Box 19259 Springfield, Illinois 62794-9259 Retirement Security for Illinois Educators (2008) 877-0393			Supplementary Report For 2003-2004 School Year Death Benefits		
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the TRS Employer Guide for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999		Social Security number 999-99-9999	
Employer's telephone number (999) 111-2222		Member's name Teacher H			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 5/25/2004			
Date last taught (inclusive of paid sick days) 12/14/2003		Effective date of resignation Not Applicable			
Date of last payment for regular earnings 12/29/2003		Number of unused, uncompensated sick leave days 0			
Type of Employment:					
<input type="checkbox"/> Full-time <input type="checkbox"/> Part-time Contractual					
<input checked="" type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 180	(2) 15	(3) N/A	(4) 300.00	(5) 300.00	(6) 27.00
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10)	(11)	(12)
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)***	(14)***	(15)***
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS _____					
REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED. (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 300.00	(17) 300.00	(18) 27.00

Box (1) and (2): **DO NOT** convert partial days into full day equivalents. **DO NOT** include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.


In the event of a member's death, include only salary earned through the date of death as earnings in #5, 8, 11, 14 and 17. Exclude all other payments.

Employer's Annual Report of Earnings:

1. Gender	2. Date of Birth	3. Names of Teachers (in Alphabetical Order)	4. Type of Employment (F,P,E,S,H) *	5. No. of Days in Employment Agreement	6. Total No. of Days Paid **	7. Annual Salary Rate (Not Less than) Column 7)	8. Creditable Earnings (Including Retirement Contributions)	9. Retirement Contributions (9% of Creditable Earnings - Tax Excludable)	10. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
M	99/99/9999	Teacher H	H	180	15	300.00	300.00	27.00	
	999-99-9999								

Example 64: School administrator - retirement

Administrator I applied for retirement on April 30 after completing 220 days of the 260 days required by her employment agreement. Her annual salary rate was \$90,000. She received \$75,000. In addition, she qualified for a \$20,000 retirement incentive that was paid throughout her final year of employment. Because she retired before the end of the year, Administrator I received the balance of the \$20,000 with her last regular paycheck on April 30, 2004.

 Teachers' Retirement System of the State of Illinois 2815 West Washington, P.O. Box 19253 Springfield, Illinois 62794-0253 Retirement Security for Illinois Educators (888) 877-0890			Supplementary Report For 2003-2004 School Year Retirement Annuity Benefits		
This form must be completed and returned even if you have already submitted your Employer's Annual Report of Earnings for the same fiscal year. Benefits will be calculated and paid based on the information given. See Chapter 5 of the <i>TRS Employer Guide</i> for instructions on completing this form.					
Employer's name All American School District 1		TRS code 999-9999		Social Security number 999-99-9999	
Employer's telephone number (999) 111-2222		Member's name Administrator I			
School year last employed 2003-04		Last day of school year or employment agreement, if longer 6/30/2004			
Date last taught (inclusive of paid sick days) 4/30/2004		Effective date of resignation 4/30/2004			
Date of last payment for regular earnings 4/30/2004		Number of unused, uncompensated sick leave days 0			
Type of Employment: <input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time Contractual <input type="checkbox"/> Part-time Noncontractual (Hourly/Daily) <input type="checkbox"/> Substitute <input type="checkbox"/> Extra Duty Not Requiring Certification					
Number of days in school term or employment agreement, if longer	TOTAL number of days paid	Part-time/substitute only Actual number of hours worked	Annual salary rate	Creditable earnings	Retirement contributions (9% of creditable earnings tax-excludable)
(1) 260	(2) 220	(3) N/A	(4) 90,000.00	(5) 75,000.00	(6) 6,750.00
Flexible benefit plan earnings			(7)	(8)	(9)
Extra duty (coaching, driver's education, cheer leading sponsor, etc.)			(10)	(11)	(12)
Severance/lump sums*** (Bonus, sick leave, retirement incentive, etc. Do not include in # 4, 5, 6 or extra duty.)			(13)*** 20,000.00	(14)*** 20,000.00	(15)*** 1,800.00
***DATE(S) OF SEVERANCE/LUMP SUMS PAYMENTS <u>04/30/03</u> REQUIRED IF SEVERANCE/LUMP SUMS BOX (13), (14), OR (15) HAS AN AMOUNT ENTERED. (If paid out over several periods, enter last date paid)					
TOTALS →			(16) 110,000.00	(17) 95,000.00	(18) 8,550.00
Box (1) and (2): DO NOT convert partial days into full day equivalents. DO NOT include unpaid emergency/snow days. Count every day paid, Monday through Friday, during the school term or employment agreement.					
This member has chosen Early Retirement Option.					

Employer's Annual Report of Earnings:

Gender	1. Date of Birth	2. Names of Teachers (in Alphabetical Order)	3. Type of Employment (F,P,E,S,H) *	4. No. of Days in Employment Agreement	5. Total No. of Days Paid **	6. Annual Salary Rate (Not Less than Column 7)	7. Creditable Earnings (Including Retirement Contributions)	8. Retirement Contributions (9% of Creditable Earnings -Tax Excludable)	9. Sum of Column 7, Paid from Special Trust or Federal Funds (Dollars Only)
F	99/99/9999 999-99-9999	Administrator I	F	260	220	110,000.00	95,000.00	8,550.00	



Days Worked Report

Even though the number of partial days is not required to be reported to TRS, the TRS Employer Services Department may call the district and request the dates worked if the possibility of concurrent service exists. You may find the Days Worked Report form useful for record keeping throughout the year if your district employs part-time contractual, part-time noncontractual, or substitute teachers. These forms are available upon request or through the TRS Web site.

Questions

If you have any questions about any of the forms or reports discussed in Chapter 5, please contact the Employer Services Department at (888) 877-0890, option 1 or by e-mail at employers@trs.state.il.us.



Complete and return this report to the Teachers' Retirement System (TRS) Springfield office by **August 15**. Employers are assessed a **penalty of \$250 per day** for each day past August 15 that the report is not on file. Attach the completed Summary and Certification of Employer's Annual Report of Earnings and Reconciliation of Health Insurance Contributions forms. Instructions on completing this report are found in Chapter 5 of the *TRS Employer Guide*.

[illegible]

*** Do not combine partial days into full-day equivalents. Credit is earned for each day or partial day worked.

Please keep a copy of this form for your records and return the original to the Teachers' Retirement System.

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TRS use only
TRS code number

Summary and Certification of Employer's Annual Report of Earnings

for July 1, _____ through June 30, _____

Employer name	County	District number
Contact person	Telephone number	Extension number

Employee 9 Percent Contributions

- Total creditable earnings per Employer's Annual Report of Earnings, column 7
Contribution rate for the 2003-04 school year
\$
X **.09**
- Total 9 percent contributions due for the 2003-04 school year
\$
- Total employee 9 percent contributions remitted to TRS for the 2003-04 school year
\$
- If line 3 is **less than** line 2, write the amount due. Only remit payment if the amount is greater than \$50. Remit via EFT using option 1 of the EFT script, enter "2004" as the fiscal year and "60" as the pay period.
\$
- If line 3 is **greater than** line 2, write the amount to be refunded. Only an amount greater than \$50 will be refunded.
\$ ()

Employer 10½ Percent Contributions on Salaries Paid from Federal Funds

- Total special trust or federal earnings per Employer's Annual Report of Earnings, column 9
Contribution rate for the 2003-04 school year
\$
X **.105**
- Total employer's 10½ percent contributions
\$
- Total employer's 10½ percent contributions remitted to TRS for the 2003-04 school year
\$
- If line 8 is **less than** line 7 write the amount due. Only remit payment if the amount is greater than \$50. Remit via EFT using option 1 of the EFT script, enter "2004" as the fiscal year and "60" as the pay period.
\$
- If line 8 is **greater than** line 7 write the amount to be refunded. Only an amount greater than \$50 will be refunded.
\$ ()

Employer Contributions for Member Benefit Increase

- Total creditable earnings per Employer's Annual Report of Earnings, column 7
Contribution rate for the 2003-04 school year
\$
X **.0058**
- Total employer contributions for member benefit increase due for the 2003-04 school year
\$
- Total employer contributions for member benefit increase remitted to TRS for the 2003-04 school year
\$
- If line 13 is **less than** line 12, write the amount due. Only remit payment if the amount is greater than \$50. Remit via EFT using option 1 of the EFT script, enter "2004" as the fiscal year and "60" as the pay period.
\$
- If line 13 is **greater than** line 12, write the amount to be refunded. Only an amount greater than \$50 will be refunded.
\$ ()

Certification:

I certify that the Employer's Annual Report of Earnings accurately states the earnings and days paid of those employees authorized to participate in the Teachers' Retirement System under the provisions of 40 ILCS 5/16-106. The information contained in this and other related reports is based upon the employer's official records and is true and correct.

Signature of school official	Title	Date
Name of district superintendent		

Please keep a copy of this form for your records and return the original to the Teachers' Retirement System.

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TRS use only
TRS code number



Reconciliation of Health Insurance Contributions

for July 1, _____ through June 30, _____

All active members of the Teachers' Retirement System (TRS), including substitute and part-time noncontractual teachers who are not employees of a state agency covered by the state employees' health plan, are required to make contributions to the Teachers' Health Insurance Security (THIS) Fund.

For the 2003-04 school year, 0.75 percent member contributions are due. In addition, 0.5 percent employer contributions are due.

TRS is unable to transfer amounts due to or from the THIS Fund to the TRS retirement contribution accounts. Amounts due from the THIS Fund will be refunded from the fund through the Illinois Department of Central Management Services (CMS) and not through TRS.

Employer name	County	District number

Member THIS Fund Contributions:

- Total creditable earnings per Employer's Annual Report of Earnings, Column 7
\$ _____
Member contribution rate for the 2003-04 school year _____ x .0075
- Total member contributions due for the 2003-04 school year \$ _____

Employer THIS Fund Contributions:

- Total creditable earnings per Employer's Annual Report of Earnings, Column 7
\$ _____
Employer contribution rate for the 2003-04 school year _____ x .005
- Total employer contributions due for the 2003-04 school year \$ _____
- Total THIS Fund contributions due for the 2003-04 school year \$ _____
- Total THIS Fund contributions remitted to TRS for the 2003-04 school year \$ _____
- If line 6 is **less than** line 5, write the amount due. Only remit payment if the amount is greater than \$50. Remit via EFT using option 2 of the EFT script, enter "2004" as the fiscal year and "60" as the pay period. \$ _____
- If line 6 is **greater than** line 5, write the amount to be refunded. Only an amount greater than \$50 will be refunded. \$ (_____)

Please keep a copy of this form for your records and return the original to the Teachers' Retirement System.

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Employer's Sick Leave Report

for July 1, _____ through June 30, _____

Employer name	County	District number
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This form allows TRS to record unused, uncompensated sick days from former employers throughout the teacher's career. List all teachers who terminated employment during or following the 2003-04 school year due to retirement, resignation, or death. If no teachers terminated employment during the 2003-04 school year, please write "none" on this form and return it to TRS.

When completing this form, please note:

- The beginning employment date is the first day that the teacher began working at your district. For example, a teacher hired November 1, 1968, would have a beginning employment date of 11/1/68. If the exact day of the month is unknown, indicate the first day of the month.
- The ending employment date is the last day the teacher worked at your district.
- If your district has employed a teacher more than once, only report the most recent employment period and the sick leave days associated with that employment period.
- Report only unused, uncompensated sick leave days that the teacher had available on the date he or she terminated employment at your district.

Social Security number	Name of teacher	Employment dates		Number of sick leave days
		Beginning	Ending	

Comments:

Please keep a copy of this form for your records and return the original to the Teachers' Retirement System.

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Teachers' Retirement System of the State of Illinois

2815 West Washington, P.O. Box 19253

Springfield, Illinois 62794-9253

Retirement Security for Illinois Educators

(888) 877-0890

Days Worked Report

(for July 1, 2004 – June 30, 2005)

County	District number	District telephone number ()
Member's name		Social Security number
Type of employment (please check one): <input type="checkbox"/> Part-time contractual <input type="checkbox"/> Part-time noncontractual (hourly/daily) <input type="checkbox"/> Substitute		
Total number of days paid		

Circle each day worked.

July 2004					
Mon	Tue	Wed	Thur	Fri	Total
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	
Total					

August 2004					
Mon	Tue	Wed	Thur	Fri	Total
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30	31				
Total					

September 2004					
Mon	Tue	Wed	Thur	Fri	Total
		1	2	3	
X	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30		
Total					

October 2004					
Mon	Tue	Wed	Thur	Fri	Total
				1	
4	5	6	7	8	
X	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	
Total					

November 2004					
Mon	Tue	Wed	Thur	Fri	Total
1	2	3	4	5	
8	9	10	X	12	
15	16	17	18	19	
22	23	24	X	26	
29	30				
Total					

December 2004					
Mon	Tue	Wed	Thur	Fri	Total
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	
Total					

January 2005					
Mon	Tue	Wed	Thur	Fri	Total
3	4	5	6	7	
10	11	12	13	14	
X	18	19	20	21	
24	25	26	27	28	
31					
Total					

February 2005					
Mon	Tue	Wed	Thur	Fri	Total
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28					
Total					

March 2005					
Mon	Tue	Wed	Thur	Fri	Total
	1	2	3	4	
X	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		
Total					

April 2005					
Mon	Tue	Wed	Thur	Fri	Total
				1	
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	
Total					

May 2005					
Mon	Tue	Wed	Thur	Fri	Total
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
X	31				
Total					

June 2005					
Mon	Tue	Wed	Thur	Fri	Total
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30		
Total					

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